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- and -

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Reorganized Debtors

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
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EXHIBIT D-28
ASSET ANALYSIS AND RECOVERY
34.00 HOURS

Delphi Corporation (DIP)
Asset Analysis and Recovery

Bill Date: 11/30/07
Bill Number: 1186564

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	10/01/07	0.80	EMAILS FROM/TO N. BERGER, D. SHERBIN. J. SHEEHAN AND L. WILLIAMS RE: AVOIDANCE ACTIONS TO BE RETAINED UNDER AVOIDANCE PROCEDURES ORDER AND NEXT STEPS (0.6); FOLLOW-UP AT COMPANY RE: SAME (0.2).
BUTLER, JR. J	10/02/07	1.10	EMAILS FROM/TO N. BERGER RE: UPDATE ON UCC EVALUATION OF AVOIDANCE ACTIONS TO BE RETAINED UNDER AVOIDANCE PROCEDURES ORDER AND NEXT STEPS (0.2); REVIEW MATERIALS FROM N. BERGER (0.3); FOLLOW-UP AT COMPANY RE: SAME (0.1); FOLLOW-UP ON TOGUT CONFLICTED ADVERSARIES (0.2); EMAILS FROM/TO AND TELECONFERENCE WITH R. O'NEAL (0.3).
BUTLER, JR. J	10/03/07	0.60	CONTINUE TO EVALUATE AVOIDANCE ACTIONS TO BE RETAINED UNDER AVOIDANCE PROCEDURES ORDER AND NEXT STEPS (0.4); FOLLOW-UP ON SEVERAL AVOIDANCE ACTION ISSUES WITH N. BERGER (0.2).
		2.50	
HOGAN III AL	10/02/07	2.60	ANALYZE AND PREPARE FOR FILING OF OTHER ESTATE PREFERENCE ACTIONS, INCLUDING DISCUSSION WITH CONFLICTS COUNSEL RE: SAME (2.6).
		2.60	
Total Partner		5.10	
MATZ TJ	10/01/07	0.20	TELECONFERENCE WITH N. BERGER RE: TOLLING AGREEMENT MATTER (0.2).
MATZ TJ	10/03/07	0.90	CONSIDER AVOIDANCE ACTIONS AND PROCESS (0.3); TELECONFERENCE WITH N. BERGER RE: COMPLAINTS, PROCESS (0.2); FURTHER REVIEW OF COMPLAINT MATTER (0.4).
MATZ TJ	10/04/07	4.30	REVIEW VARIOUS ADVERSARY COMPLAINTS (0.6); PARTICIPATE IN MEETING AT TOGUT SEGAL RE: PREPARATION AND FILING OF SAME (1.5); REVIEW AND REVISE COMPLAINTS (1.5); TELECONFERENCE WITH N. BERGER RE: TOLLING AGREEMENT (0.2); FURTHER TELECONFERENCE WITH N. BERGER RE: SAME (0.2); TELECONFERENCE WITH CLERK'S OFFICE RE: SAME, FILING AND DELIVERY PROCEDURE (0.3).
MATZ TJ	10/05/07	3.00	DISCUSSION WITH N. BERGER RE: COMPLAINTS, FILING (0.2); REVIEW SAME (0.3); REVIEW AND PARTICIPATE IN COMPLAINT FILINGS, PROCESSING (2.5).
MATZ TJ	10/21/07	0.20	TELECONFERENCE WITH B. PICKERING RE: MOTION TO CREATE TWO ENTITIES (0.2).

8.60

RAMLO K	10/01/07	1.40	CORRESPONDENCE WITH A. KELLEY RE: TRANSFERS TO POTENTIAL AVOIDANCE DEFENDANT (0.3); TELECONFERENCE WITH N. BERGER AND J. LEE RE: AVOIDANCE ACTIONS, 5% SHAREHOLDERS, M&A TRANSACTIONS, AND DEFERRED COMPENSATION (0.2); REVISE TOLLING AGREEMENT FOR POTENTIAL AVOIDANCE DEFENDANT AND CORRESPONDENCE TO COUNSEL RE: SAME (0.9).
RAMLO K	10/02/07	0.70	REVIEW CORRESPONDENCE AND DRAFT AVOIDANCE COMPLAINTS RE: 5% SHAREHOLDERS AND M&A TRANSACTIONS FROM N. BERGER (0.3); CORRESPONDENCE FROM M. BROUDE AND D. SHERBIN RE: SAME (0.1); REVIEW CORRESPONDENCE AND REVISED TOLLING AGREEMENT FROM POTENTIAL DEFENDANT (0.3).
RAMLO K	10/03/07	1.40	REVIEW CORRESPONDENCE FROM J. GUGLIELMO RE: AVOIDANCE ACTIONS RELATING TO M&A ACTIVITY (0.1); CORRESPONDENCE WITH J. GUGLIELMO AND N. BERGER RE: POTENTIAL DEFENDANT INQUIRY (0.4); REVIEW PROPOSED TOLLING AGREEMENT AND CORRESPONDENCE WITH A. KELLEY RE: SAME (0.5); TELECONFERENCE WITH A. KELLEY (0.1); REVISE TOLLING AGREEMENT (0.2); ANALYSIS RE: UPDATE TO CREDITORS' COMMITTEE (0.1).
RAMLO K	10/04/07	2.70	TELECONFERENCE WITH W. GIBSON RE: AVOIDANCE ACTIONS (0.1); REVIEW MATERIALS AND ESCROW AGREEMENT RE: SAME (0.4); TELECONFERENCE WITH N. BERGER RE: TOLLING AGREEMENTS AND STATUS OF AVOIDANCE ACTION FILINGS (0.1); CORRESPONDENCE TO S. CORCORAN RE: STATUS OF AVOIDANCE ACTIONS (0.2); CORRESPONDENCE TO D. SHERBIN RE: MODIFICATIONS TO FORM TOLLING AGREEMENT (0.3); REVISE PROPOSED TOLLING AGREEMENT (0.8); CORRESPONDENCE WITH A. KELLEY RE: TOLLING AGREEMENT (0.2); CORRESPONDENCE WITH S. FREEMAN RE: TOLLING AGREEMENT (0.4); CORRESPONDENCE TO D. SHERMAN RE: TOLLING AGREEMENTS (0.2).
RAMLO K	10/05/07	1.10	CORRESPONDENCE WITH A. KELLEY RE: TOLLING AGREEMENT REVISIONS AND EXECUTION OF AGREEMENT (0.7); CORRESPONDENCE FROM D. SHERBIN RE: TOLLING AGREEMENTS (0.1); CONFER WITH N. BERGER RE: SAME (0.3).
RAMLO K	10/06/07	0.30	CORRESPONDENCE WITH N. BERGER AND K. KUBY RE: TOLLING AGREEMENT WITH POTENTIAL DEFENDANT (0.3).

RAMLO K	10/07/07	0.60	REVIEW CORRESPONDENCE AND DATA FROM K. KUBY AND J. ROBINSON (0.3); CORRESPONDENCE WITH N. BERGER RE: PROPOSED ABANDONMENT OF PREFERENCE ACTION (0.1); CORRESPONDENCE WITH A. KELLEY RE: TOLLING AGREEMENT (0.2).
RAMLO K	10/08/07	1.30	CORRESPONDENCE FROM A. KELLEY RE: TOLLING AGREEMENT (0.1); CONFER WITH K. KUBY AND N. BERGER RE: SAME (0.2); TELECONFERENCE WITH A. KELLEY RE: SAME (0.1); RESEARCH RE: TOLLING AGREEMENT EXECUTION REQUIREMENTS (0.3); TELECONFERENCES WITH K. KUBY AND N. BERGER RE: TOLING AGREEMENTS (0.4); CORRESPONDENCE WITH N. BERGER RE: FILINGS COMPLAINTS (0.2).
RAMLO K	10/09/07	0.20	CORRESPONDENCE WITH D. SHERBIN RE: TOLLING AGREEMENTS (0.2).
		9.70	
Total Counsel		18.30	
CONNORS CP	10/08/07	2.50	WORK ON RESEARCH RE: TOLLING AGREEMENTS IN CONNECTION WITH PREFERENCE ACTIONS (2.5).
		2.50	
Total Associate		2.50	
ZSOLDOS AF	10/04/07	2.20	REVIEW AVOIDANCE ACTIONS FILING PROCEDURES WITH TOGUT LEGAL ASSISTANTS (1.1); REVIEW COMPLAINTS (1.1).
ZSOLDOS AF	10/05/07	5.30	MEETINGS AND CORRESPONDENCE THROUGHOUT THE DAY RE: COMPLAINTS TO BE FILED (1.1); FINALIZE COMPLAINTS BEFORE FILING (0.8); PREPARE UNDER SEAL DOCUMENTS AND CIRCULATE FOR REVIEW (1.7); ELECTRONICALLY FILE COMPLAINTS (1.4); DISTRIBUTE PLEADINGS AS FILED (0.3).
ZSOLDOS AF	10/09/07	0.60	FINALIZE VARIOUS COMPLAINTS UNDER SEAL AND SEND TO TOGUT FOR SUBMISSION TO COURT (0.6).
		8.10	
Total Legal Assistant		8.10	
TOTAL TIME		<u>34.00</u>	

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Disbursement	Date	Vendor/Employee/Dept.	Amount
Filing/Court Fees	10/05/07	Zsoldos AF	750.00
		TOTAL FILING/COURT FEES	\$750.00
Outside Re- search/Internet Services	10/04/07	Pacer Service Center	42.46
Outside Re- search/Internet Services	10/04/07	Pacer Service Center	11.54
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$54.00
		TOTAL MATTER	\$804.00